

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

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|----------------------------------|---|--------------------------------------|
| UNITED STATES OF AMERICA, | : | MISC. ACTION NO. 1:07-MC-0207 |
| | : | |
| Plaintiff | : | (Judge Conner) |
| | : | |
| v. | : | |
| | : | |
| ERIC JON PHELPS, | : | |
| | : | |
| Defendant | : | |

ORDER

AND NOW, this 25th day of September, 2007, upon consideration of the petition to enforce the Internal Revenue Service ("IRS") summonses issued on October 18, 2006 and March 14, 2007 (Doc. 1), the defendant's motions to dismiss the petition and to quash the IRS summonses (Docs. 6, 7), and the government's motion for a protective order (Doc. 16), and for the reasons set forth on the record during the show cause hearing held on this date, it is hereby ORDERED that:

1. The petition to enforce the IRS summonses is GRANTED.
2. Defendant Eric Jon Phelps shall comply promptly with the requirements of the Internal Revenue summonses issued by Revenue Agent James Vrabel on October 18, 2006 and March 14, 2007.
3. Defendant's motions (Docs. 6, 7) to dismiss the petition and quash the IRS summonses are DENIED.
4. The government's motion for a protective order is GRANTED.
5. The government is not required to comply with the discovery requests propounded by defendant Eric Jon Phelps on August 22, 2007. See United States v. Garden Nat'l Bank, 607 F.2d 61, 71 (3d Cir. 1979).

6. The Clerk of Court is directed to CLOSE this case.

S/ Christopher C. Conner
CHRISTOPHER C. CONNER
United States District Judge